

**UNITED STATES DISTRICT COURT**

EASTERN DISTRICT OF CALIFORNIA

STEPHEN A. SMITH, as Special  
Administrator of the Estate of Sharleen G.  
Robson (deceased), and the Estate of Robert  
W. Robson (deceased),

Plaintiff,

v.

UNITED STATES OF AMERICA, et al.,

Defendants.

Case No. 1:22-cv-01032-JLT-SAB

ORDER RE STIPULATION TO CONTINUE  
MANDATORY SCHEDULING  
CONFERENCE

(ECF Nos. 38, 39, 40)

Plaintiff initiated this tax refund action against Defendants United States, the Department of Treasury and the Internal Revenue Service on August 16, 2022. (ECF No. 1.) The United States, on behalf of Defendants, filed an answer to the complaint on March 6, 2023. (ECF No. 31.) An initial scheduling conference is currently set for September 26, 2023. (ECF No. 38.)

On September 18, 2023, the parties filed a stipulated request to continue the scheduling conference approximately seventy-seven (77) days to allow the Defendants additional time to review Plaintiff's global settlement proposal and supporting documents. (ECF No. 39.) In sum, the parties agree that after the Defendants have completed their review, the parties should be able to determine whether a basis of settlement of this case is possible; and then, due to the complexity of the issues and the multiple taxable years and income tax returns that will be affected by such global settlement, additional time may be necessary for the parties and their

1 counsel to negotiate and agree on the terms and conditions of a global settlement, and to  
2 document the same. (ECF No. 39.) The Court finds good cause to grant the extension and shall  
3 continue the scheduling conference.

4 Accordingly, IT IS HEREBY ORDERED that:

- 5 1. The Scheduling Conference set for September 26, 2023, is continued to  
6 December 12, 2023, at 1:30 p.m.; and
- 7 2. The parties shall file a joint scheduling report seven (7) days prior to the  
8 scheduling conference.

9  
10 IT IS SO ORDERED.

11 Dated: **September 19, 2023**

  
UNITED STATES MAGISTRATE JUDGE